



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John Kolb  
DOCKET NO.: 19-05217.001-R-1  
PARCEL NO.: 14-12-101-039

The parties of record before the Property Tax Appeal Board are John Kolb, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$47,333  
**IMPR.:** \$215,622  
**TOTAL:** \$262,955

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 4,439 square feet of living area. The dwelling was constructed in 1991 but has a reported effective age of 1999. Features of the home include an unfinished walk out basement with a solarium, central air conditioning, a fireplace and a 759 garage. The property has a 45,219 square foot site and is located in Long Grove, Ela Township, Lake County.<sup>1</sup>

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<sup>1</sup> The Board finds the best description of the subject's site size is found in the property record card provided by the board of review, as the subject's site size was not provided in the appellant's evidence. The appellant did not complete Section-III – Description of Property of the appeal petition and the property tax information sheet for the subject provided by the appellant did not report a site size for the property. Furthermore, the descriptive data found in the appellant's grid analysis depicts the subject's parcel number as 14-12-104-003 with an address of 0 Rosehedge Dr., which differs from the subject property under appeal which was identified as parcel number of 14-12-101-039 with an address of 6624 Carriage Way.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales. The appellant reported that the comparables are located from .07 to 2.95 miles from the subject property, two of which are within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,709 to 4,829 square feet of living area. The dwellings were built from 1988 to 2003. The comparables each have an unfinished basement, one of which is a walk out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 703 to 972 square feet of building area. Two comparables each have an inground swimming pool, one of which also has a shed. The properties sold from September 2017 to October 2018 for prices ranging from \$450,000 to \$555,000 or from \$104.00 to \$146.27 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$208,612, which would reflect a market value of \$625,899 or \$141.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,955. The subject's assessment reflects a market value of \$799,498 or \$180.11 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .56 to 1.24 miles from the subject property, none of which are within the subject's assessment neighborhood code. The comparables are improved with two-story dwellings of brick, wood siding or brick and stone exterior construction ranging in size from 3,650 to 4,415 square feet of living area. The dwellings were built from 1996 to 2018. The comparables each have a basement, two of which have recreation rooms. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 678 to 986 square feet of building area. The properties sold from January 2018 to September 2020 for prices of \$829,000 and \$1,150,000 or from \$190.49 to \$260.48 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its smaller dwelling size when compared to the subject dwelling and to the appellant's comparables #3, #4 and #5 due to their distant locations from the subject be more than 2 miles away and/or they have an inground swimming pool, not a feature of the subject. Furthermore, the 2017 sale of the

appellant's comparable #5 is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board gives reduced weight to board of review comparables #2 and #4 as each has a basement recreation room, not a feature of the subject. Moreover, board of review comparable #2 sold less proximate in time to the assessment date at issue than the remaining comparable sales in the record and board of review comparable #4 has a dwelling that is considerably newer in age and smaller in size when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparables #1, #3 and #5. These four comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and most features. These comparables sold from February 2018 to June 2019 for prices ranging from \$555,000 to \$1,150,000 or from \$137.72 to \$260.48 per square foot of living area, including land. Removing the high and low end outliers, results in two comparables with sales prices of \$829,000 and \$925,000 or \$190.49 and \$210.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$799,498 or \$180.11 per square foot of living area, including land, which falls below the two remaining comparable sales in the record both in terms of overall market value and on a price per square foot basis but appears to be logical given its somewhat older age. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 19, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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